IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE KURIAN JOSEPH

FRIDAY, THE 27TH JULY 2007 / 5TH SRAVANA 1929

WP(C).No. 1999 of 2004(K)

PETITIONER:

M.N.AYYAPPAN S/O. NARAYANAN,
MECHERIL VEEDU, POWERHOUSE, CHITHIRAPURAM,
IDUKKI DISTRICT

BY ADV. SRI.P.CHANDY JOSEPH

RESPONDENTS:

1. **AGTRICULTURAL AND INCOME TAXD AND SALES T6AX OFFICER, ADIMALI, IDUKKI DISTRICT.**

2. **THAHASILDAR (RR), DEVIKULAM, IDUKKI DISTRICT.**

3. **THYE SPICES PROCESSING AND TRADING CO-OPERATIVE SOCIETY, LTD.NO.1-201, KUNCHUTHANI, (REPRESENTED BY THE ADMINISTRATOR, ASSISTANT REGISTRAR OF CO-OPERATIVE SOCIETY, DEVIKULAM, OFFICE AT MUNNAR)**

BY GOVERNMENT PLEADER SRI. MATEW VADAKKEL

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 27/07/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C) NO: 1999/2004

APPENDIX

PETITIONER'S EXHIBITS

EXT.P1. COPY OF THE REGISTRATION CERTIFICATE DT. 28/4/88.

EXT.P2. COPY OF THE REGISTRATION CERTIFICATE OF KGST RULES, 1963 DT. 21/12/88.

EXT.P3. COPY OF THE DEMAND NOTICE BY THE R2 DT. 24/12/03.

EXT.P4. COPY OF THE DEMAND NOTICE BY THE R2 DATED NIL.

RESPONDENT'S EXHIBITS **NIL.**

True copy

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KURIAN JOSEPH J.

W.P.(C) No.1999 of 2004

Dated 27th July, 2007.

J U D G M E N T

Petitioner approached this Court aggrieved by the recovery steps taken for arrears of tax. There is already an interim order permitting steps against the third respondent. There is no counter affidavit. The writ petition is hence disposed of making it clear that only after exhausting the remedies against the third respondent, there shall be any further action against the petitioner.

KURIAN JOSEPH, JUDGE.

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KURIAN JOSEPH, J.

O.P. NO. OF 200

J U D G M E N T

Dated 27th July, 2007.